



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: GERALD FREY

Title: PRESIDENT

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:**

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 4/22/2005**Period covered by most recent audit:** 1/1/2004 THROUGH 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**

156 E FIRST STREET

NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Name of utility commission/committee: NEW RICHMOND UTILITIES COMMISSION

Names of members of utility commission/committee:

RALPH BERENDS, SECRETARY

KEN CERNOHOUS, COMMISSION MEMBER

GERALD FREY, PRESIDENT

ROBERT MULLEN, COMMISSION MEMBER

GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	883,580	819,140	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	535,521	462,207	2
Depreciation Expense (403)	102,732	96,936	3
Amortization Expense (404-407)	2,187	2,079	4
Taxes (408)	143,948	134,881	5
Total Operating Expenses	784,388	696,103	
Net Operating Income	99,192	123,037	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	99,192	123,037	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,016	27,418	10
Miscellaneous Nonoperating Income (421)	462,533	985,316	11
Total Other Income	502,549	1,012,734	
Total Income	601,741	1,135,771	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,197)	(18,197)	12
Other Income Deductions (426)	60,664	50,738	13
Total Miscellaneous Income Deductions	42,467	32,541	
Income Before Interest Charges	559,274	1,103,230	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,236	42,469	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	37,236	42,469	
Net Income	522,038	1,060,761	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,942,688	4,847,468	20
Balance Transferred from Income (433)	522,038	1,060,761	21
Miscellaneous Credits to Surplus (434)	0	34,459	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,464,726	5,942,688	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	883,580		883,580	1
Total (Acct. 400):	883,580	0	883,580	
Operation and Maintenance Expense (401-402):				
Derived	535,521		535,521	2
Total (Acct. 401-402):	535,521	0	535,521	
Depreciation Expense (403):				
Derived	102,732		102,732	3
Total (Acct. 403):	102,732	0	102,732	
Amortization Expense (404-407):				
Derived	2,187		2,187	4
Total (Acct. 404-407):	2,187	0	2,187	
Taxes (408):				
Derived	143,948		143,948	5
Total (Acct. 408):	143,948	0	143,948	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	99,192	0	99,192	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	40,016	0	40,016 11
Total (Acct. 419):	40,016	0	40,016
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		462,533	462,533 12
NONE	0	0	0 13
Total (Acct. 421):	0	462,533	462,533
TOTAL OTHER INCOME:	40,016	462,533	502,549

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,197)		(18,197) 14
NONE	0	0	0 15
Total (Acct. 425):	(18,197)	0	(18,197)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		60,664	60,664 16
NONE	0	0	0 17
Total (Acct. 426):	0	60,664	60,664
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,197)	60,664	42,467

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	37,236		37,236 18
Total (Acct. 427):	37,236	0	37,236
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	37,236	0	37,236
NET INCOME:	120,169	401,869	522,038
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,112,761	3,829,927	5,942,688 24
Total (Acct. 216):	2,112,761	3,829,927	5,942,688
Balance Transferred from Income (433):			
Derived	120,169	401,869	522,038 25
Total (Acct. 433):	120,169	401,869	522,038
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,232,930	4,231,796	6,464,726

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	883,580	0	0	0	883,580	1
Less: interdepartmental sales	4,493		0	0	4,493	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	366				366	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	878,721	0	0	0	878,721	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	192,990		192,990	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	44,277		44,277	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	237,267	0	237,267	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,447,544	8,917,777	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,741,782	1,563,776	2
Net Utility Plant	7,705,762	7,354,001	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	126,327	144,231	5
Other Investments (124)	0	0	6
Special Funds (125)	262,657	264,171	7
Total Other Property and Investments	388,984	408,402	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	112,265	220,601	8
Temporary Cash Investments (132)	905,680	739,080	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	150,672	110,454	11
Other Accounts Receivable (143)	338	388	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,867	1,642	14
Materials and Supplies (150)	14,024	15,190	15
Prepayments (165)	6,492	4,474	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,191,338	1,091,829	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,352	14,911	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,914	34,112	20
Total Deferred Debits	16,266	49,023	
Total Assets and Other Debits	9,302,350	8,903,255	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,486,450	1,486,450	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,464,726	5,942,688	23
Total Proprietary Capital	7,951,176	7,429,138	
LONG-TERM DEBT			
Bonds (221)	745,103	843,539	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	745,103	843,539	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,889	81,779	28
Payables to Municipality (233)	37,176	5,398	29
Customer Deposits (235)			30
Taxes Accrued (236)	131,491	125,181	31
Interest Accrued (237)	7,817	8,779	32
Other Current and Accrued Liabilities (238)	88,151	63,697	33
Total Current and Accrued Liabilities	278,524	284,834	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	327,547	345,744	36
Total Deferred Credits	327,547	345,744	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,302,350	8,903,255	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	8,917,777	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,740,015	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,657,796	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	49,733				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,447,544	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,237,217	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	504,565	0	0	0	13
Total Accumulated Provision	1,741,782	0	0	0	
Net Utility Plant	7,705,762	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,119,656				1,119,656	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	102,732				102,732	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,682				15,682	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	118,414	0	0	0	118,414	16
Debits during year						17
Book cost of plant retired	853				853	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	853	0	0	0	853	25
Balance end of year (110.1)	1,237,217	0	0	0	1,237,217	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	444,120				444,120	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	60,664				60,664	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	60,664	0	0	0	60,664	16
Debits during year						17
Book cost of plant retired	219				219	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	219	0	0	0	219	25
Balance end of year (110.1)	504,565	0	0	0	504,565	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	14,024	15,190	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	14,024	15,190	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	320	428	640	1
2001 GO NOTE	510	428	2,808	2
2002 GO NOTE	179	428	1,159	3
2003 REVENUE BOND	1,071	428	8,224	4
2005 GO NOTE	108	428	1,521	5
Total			14,352	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,486,450	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,486,450</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	167,852	1
2001 GO NOTE	07/02/2001	04/01/2011	4.15%	163,225	2
2002 GO BONDS	07/01/2002	04/01/2012	4.80%	77,428	3
2003 REVENUE BOND	09/03/2003	05/01/2023	4.18%	270,000	4
1995 GO BONDS	05/03/2005	04/01/2015	3.69%	66,598	5
Total Bonds (Account 221):				745,103	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	125,181	1
Accruals:		
Charged water department expense	143,948	2
Charged electric department expense		3
Charged sewer department expense	3,636	4
Other (explain):		
NONE		5
Total Accruals and other credits	147,584	
Taxes paid during year:		
County, state and local taxes	125,181	6
Social Security taxes	15,382	7
PSC Remainder Assessment	711	8
Other (explain):		
NONE		9
Total payments and other debits	141,274	
Balance end of year	131,491	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 REVENUE BOND	3,043	12,134	12,203	2,974	1
1997C REVENUE BOND	1,569	8,717	9,119	1,167	2
1996A GO BONDS	929	3,063	3,992	0	3
2001 GO NOTE	2,429	9,552	9,639	2,342	4
2005 GO BONDS		600		600	5
2002 GO BONDS	809	3,170	3,245	734	6
Subtotal	8,779	37,236	38,198	7,817	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	8,779	37,236	38,198	7,817	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC UTILITY	126,327	1
Total (Acct. 123):	126,327	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	50,140	3
WATER TOWER SAVINGS ACCOUNT	212,517	4
Total (Acct. 125):	262,657	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	150,672	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	150,672	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	338	12
Total (Acct. 143):	338	
Receivables from Municipality (145):		
DUE FROM TAX AGENCY FUND - DELINQUENT ITEMS ON TAX ROLL	1,867	13
Total (Acct. 145):	1,867	
Prepayments (165):		
PREPAID ITEMS - HEALTH INSURANCE	6,492	14
Total (Acct. 165):	6,492	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION COSTS	1,914	16
Total (Acct. 183):	1,914	
Payables to Municipality (233):		
DUE TO GENERAL FUND - OPERATING ITEMS	990	17
DUE TO STORM WATER FUND - BILLING	26,579	18
DUE TO GENERAL FUND FOR RECYCLING BILLING	9,607	19
Total (Acct. 233):	37,176	
Other Deferred Credits (253):		
Regulatory Liability	327,547	20
NONE		21
Total (Acct. 253):	327,547	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,706,288	0	0	0	4,706,288	1
Materials and Supplies	14,607	0	0	0	14,607	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,178,436	0	0	0	1,178,436	4
Customer Advances for Construction					0	5
Regulatory Liability	336,645	0	0	0	336,645	6
					0	7
Average Net Rate Base	3,205,814	0	0	0	3,205,814	
Net Operating Income	99,192	0	0	0	99,192	8
Net Operating Income as a percent of						
Average Net Rate Base	3.09%	N/A	N/A	N/A	3.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	345,744	0	0	0	345,744	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,197	0	0	0	18,197	3
Other (specify):					0	4
Balance End of Year	327,547	0	0	0	327,547	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N/A

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The payables to the general fund include \$26,579 due to the stormwater utility fund for billings, \$9,606 to the recycling fund for billings, and \$990 for operating items.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the New Richmond Municipal Water Utility, an enterprise fund of the City of New Richmond as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 24, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	822,328	766,293	1
Total Sales of Water	822,328	766,293	
Other Operating Revenues			
Forfeited Discounts (470)	1,852	1,861	2
Miscellaneous Service Revenues (471)	7,341	8,429	3
Rents from Water Property (472)	27,636	22,880	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,423	19,677	6
Total Other Operating Revenues	61,252	52,847	
Total Operating Revenues	883,580	819,140	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	58,969	53,160	8
Water Treatment Expenses (630-635)	23,934	17,669	9
Transmission and Distribution Expenses (640-655)	158,940	152,216	10
Customer Accounts Expenses (901-904)	55,380	30,969	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	238,298	208,193	13
Total Operation and Maintenance Expenses	535,521	462,207	
Other Operating Expenses			
Depreciation Expense (403)	102,732	96,936	14
Amortization Expense (404-407)	2,187	2,079	15
Taxes (408)	143,948	134,881	16
Total Other Operating Expenses	248,867	233,896	
Total Operating Expenses	784,388	696,103	
NET OPERATING INCOME	99,192	123,037	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	61	144	1
Commercial	2	133	3,896	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	194	4,040	
Metered Sales to General Customers (461)				
Residential	2,724	129,875	343,579	4
Commercial	294	60,811	107,674	5
Industrial	22	92,858	93,100	6
Total Metered Sales to General Customers (461)	3,040	283,544	544,353	
Private Fire Protection Service (462)	33		14,264	7
Public Fire Protection Service (463)	1		224,169	8
Other Sales to Public Authorities (464)	33	21,317	31,009	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	3,865	4,493	12
Total Sales of Water	3,113	308,920	822,328	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	224,169	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	224,169	
Forfeited Discounts (470):		
Customer late payment charges	1,852	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,852	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUES - PRIMARILY TURN-ON CHARGES	7,341	7
Total Miscellaneous Service Revenues (471)	7,341	
Rents from Water Property (472):		
RENTAL OF TOWER	23,436	8
LEASE OF ANTENNA	4,200	9
Total Rents from Water Property (472)	27,636	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,136	11
Other (specify):		
ADMINISTRATIVE CHARGES PAID TO CITY TO SET UP STORMWATER UTILITY	7,287	12
Total Other Water Revenues (474)	24,423	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	1,569	1,828	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	35,832	33,014	7
Operation Supplies and Expenses (623)	656	1,385	8
Maintenance of Pumping Plant (625)	20,912	16,933	9
Total Pumping Expenses	58,969	53,160	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,767	7,566	10
Chemicals (631)	15,167	10,103	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	23,934	17,669	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	37,247	39,669	14
Operation Supplies and Expenses (641)	15,523	6,473	15
Maintenance of Distribution Reservoirs and Standpipes (650)	35,081	41,802	16
Maintenance of Mains (651)	27,733	20,206	17
Maintenance of Services (652)	24,911	26,351	18
Maintenance of Meters (653)	13,349	8,340	19
Maintenance of Hydrants (654)	5,096	9,375	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	158,940	152,216	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,298	5,219	22
Accounting and Collecting Labor (902)	47,716	25,726	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	366	24	25
Total Customer Accounts Expenses	55,380	30,969	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	32,202	20,009	27
Office Supplies and Expenses (921)	11,411	8,014	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	8,575	24,475	30
Property Insurance (924)	9,220	12,713	31
Injuries and Damages (925)	7,038	7,254	32
Employee Pensions and Benefits (926)	128,973	99,848	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	15,677	10,750	35
Transportation Expenses (933)	15,341	11,118	36
Maintenance of General Plant (935)	9,861	14,012	37
Total Administrative and General Expenses	238,298	208,193	
Total Operation and Maintenance Expenses	535,521	462,207	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		131,491	125,181	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,636	3,384	2
Net property tax equivalent		127,855	121,797	
Social Security		15,382	12,088	3
PSC Remainder Assessment		711	996	4
Other (specify): NONE			0	5
Total tax expense		143,948	134,881	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215500				3
County tax rate	mills		3.334100				4
Local tax rate	mills		8.523600				5
School tax rate	mills		7.772200				6
Voc. school tax rate	mills		1.140600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.986000				10
Less: state credit	mills		1.010400				11
Net tax rate	mills		19.975600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.523600				14
Combined School Tax Rate	mills		8.912800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.436400				17
Total Tax Rate	mills		20.986000				18
Ratio of Local and School Tax to Total	dec.		0.830859				19
Total tax net of state credit	mills		19.975600				20
Net Local and School Tax Rate	mills		16.596900				21
Utility Plant, Jan. 1	\$	8,917,777	8,917,777				22
Materials & Supplies	\$	15,190	15,190				23
Subtotal	\$	8,932,967	8,932,967				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,932,967	8,932,967				26
Assessment Ratio	dec.		0.886900				27
Assessed Value	\$	7,922,648	7,922,648				28
Net Local & School Rate	mills		16.596900				29
Tax Equiv. Computed for Current Year	\$	131,491	131,491				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	131,491					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	168,602		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,627	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,046		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	92,026		20
Total Pumping Plant	318,711	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,430		23
Total Water Treatment Plant	7,430	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			168,602	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,627	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			89,046	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			92,026	20
Total Pumping Plant	0	0	318,711	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,430	23
Total Water Treatment Plant	0	0	7,430	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	2,130,284	5,815	27
Fire Mains (344)	0		28
Services (345)	432,470	554	29
Meters (346)	494,003	58,064	30
Hydrants (348)	386,267	381	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	3,877,225	64,814	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	23,241	1,043	35
Computer Equipment (391.1)	15,603		36
Transportation Equipment (392)	94,951		37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	22,808	2,450	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	25,015		41
Communication Equipment (397)	6,350		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,475		44
Other Tangible Property (399)	0		45
Total General Plant	298,568	3,493	
Total utility plant in service directly assignable	4,672,561	68,307	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,672,561	68,307	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25
Distribution Reservoirs and Standpipes (342)			433,604	26
Transmission and Distribution Mains (343)			2,136,099	27
Fire Mains (344)			0	28
Services (345)			433,024	29
Meters (346)	599		551,468	30
Hydrants (348)	254		386,394	31
Other Transmission and Distribution Plant (349)			327	32
Total Transmission and Distribution Plant	853	0	3,941,186	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			93,001	34
Office Furniture and Equipment (391)			24,284	35
Computer Equipment (391.1)			15,603	36
Transportation Equipment (392)			94,951	37
Stores Equipment (393)			339	38
Tools, Shop and Garage Equipment (394)			25,258	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			25,015	41
Communication Equipment (397)			6,350	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			16,475	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	302,061	
Total utility plant in service directly assignable	853	0	4,740,015	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	853	0	4,740,015	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,067,621	231,986	27
Fire Mains (344)	0		28
Services (345)	843,989	135,868	29
Meters (346)	0		30
Hydrants (348)	333,606	44,945	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,245,216	412,799	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,245,216	412,799	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,245,216	412,799	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,299,607 27
Fire Mains (344)			0 28
Services (345)			979,857 29
Meters (346)			0 30
Hydrants (348)	219		378,332 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	219	0	4,657,796
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	219	0	4,657,796
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	219	0	4,657,796

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,086	26,086	1
February			23,255	23,255	2
March			23,195	23,195	3
April			21,027	21,027	4
May			23,630	23,630	5
June			24,563	24,563	6
July			42,189	42,189	7
August			48,761	48,761	8
September			47,096	47,096	9
October			43,033	43,033	10
November			34,056	34,056	11
December			23,058	23,058	12
Total annual pumpage	0	0	379,949	379,949	
Less: Water sold				308,920	13
Volume pumped but not sold				71,029	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				16,465	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				1,194	18
Total volume not sold but accounted for				17,659	19
Volume pumped but unaccounted for				53,370	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,004	24
Date of maximum: 8/25/2005					25
Cause of maximum:					26
Canning company operations					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				444	27
Date of minimum: 1/19/2005					28
Total KWH used for pumping for the year				419,174	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - EAST FIRST	2	800	16	936,000	Yes	1
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	2
WELL - WEST FIFTH	4	362	16	984,000	Yes	3
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	G.E.	LAYNE	LAYNE	5
Year Installed	2003	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	2002	1945	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	AST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1964	1988	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	131	131	10
			11
Total capacity in gallons (actual)	300,000	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	160	0	0	0	160	3
M	D	2.000	3,688	0	0	0	3,688	4
M	D	4.000	6,335	0	0	0	6,335	5
A	D	6.000	3,558	0	0	0	3,558	6
M	D	6.000	107,562	1,210	0	0	108,772	7
P	D	6.000	650	0	0	0	650	8
M	D	8.000	108,932	5,266	0	0	114,198	9
M	D	10.000	19,926	0	0	0	19,926	10
M	D	12.000	45,737	1,453	0	0	47,190	11
P	D	12.000	1,993	0	0	0	1,993	12
M	S	16.000	3,493	0	0	0	3,493	13
Total Within Municipality			303,959	7,929	0	0	311,888	
M	D	8.000	600	0	0	0	600	14
M	D	12.000	5,600	0	0	0	5,600	15
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			310,159	7,929	0	0	318,088	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,554	0	0	0	1,554	20	1
M	1.000	1,614	131	0	0	1,745	804	2
M	1.250	26	0	0	0	26		3
M	1.500	87	0	0	0	87	4	4
M	2.000	51	2	0	0	53	14	5
M	3.000	6	0	0	0	6		6
M	4.000	13	0	0	0	13	9	7
M	6.000	39	0	0	0	39	35	8
M	8.000	27	8	0	0	35	25	9
Total Utility		3,417	141	0	0	3,558	911	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,984	222	54	(156)	2,996	166	1
1.000	100	0	0	1	101	1	2
1.250	11	0	0	(1)	10	0	3
1.500	35	3	0	(6)	32	1	4
2.000	31	4	0	(2)	33	3	5
3.000	14	2	2	(1)	13	2	6
4.000	3	1	0	(1)	3	1	7
6.000	2	0	0	0	2	2	8
8.000	0	0	0	0	0	0	9
Total:	3,180	232	56	(166)	3,190	176	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,703	212	9	10	1	61	2,996	1
1.000	8	70	7	10	1	5	101	2
1.250	0	8	0	2	0	0	10	3
1.500	0	24	2	4	0	2	32	4
2.000	0	24	1	4	1	3	33	5
3.000	0	2	3	7	0	1	13	6
4.000	0	1	0	2	0	0	3	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	0	0	0	0	9
Total:	2,711	341	24	39	3	72	3,190	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	589	20	1		608	2
Total Fire Hydrants	595	20	1	0	614	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	615
Number of distribution system valves end of year:	1,189
Number of distribution valves operated during year:	484

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside services employed decreased from 2004 to 2005 because in the prior year, the utility incurred general engineering costs that were not associated with any specific project and are coded here.

Maintenance of mains increased in 2005 due to water main breaks and increased well maintenance during the year.

Maintenance of meters increased due to an increase in meter maintenance in 2005.

Chemicals increased due to an overall increase in the costs of chemicals used in utility operations.

Operation supplies and expenses increased because of water sampling done at the well, which only occurs every 3-5 years.

Administrative and general salaries increased due to higher wage rates for the employees in 2005.

Employee pensions and benefits increased due to two health insurance rate increases and an increase in the Wisconsin Retirement System contribution rates. Also, the amount of employee benefits capitalized varies each year based on the projects incurred during that year.

Accounting and collecting labor increased due to the addition of both a part-time meter reader and a part-time clerk during 2005.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$168,530 was paid for by the developer, \$63,456 was paid for by the city and special assessed to residents, and \$5,815 was paid for by the utility.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

\$132,449 was paid for by the developer, \$3,419 was paid for by the city and special assessed to residents, and \$554 was paid for by the utility.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are to correct schedule to match utility records.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.
